POLK COUNTY RATIO STUDY REPORT September 15, 2011

COUNTY SUMMARY									
PROPERTY CLASSIFICATION	ASSESSED VALUE	PROPERTY CLASS RATIO	ESTIMATED MARKET VALUE	TOTAL COUNTY RATIO					
REAL ESTATE (RESIDENTIAL)									
REAL ESTATE (COMMERCIAL)									
REAL ESTATE (VACANT)									
TOTAL REAL ESTATE									
REAL ESTATE AGRICULTURAL VALUE									
PERSONAL (AUTO/OTHER)	32,146,813	20.02	160,560,724						
BUSINESS PERSONAL	20,096,212	20.00	100,481,060						
GRAND TOTAL	52,243,025		261,041,784	20.01					

OVERALL RATIO STUDY									
PROPERTY CLASSIFICATION	Parcels	Median Ratio	Lower Bound	Upper Bound	COD				
REAL ESTATE	RESIDENTIAL IMPROVED								
	COMMERCIAL IMPROVED								
	VACANT LAND								
AGRICULTURAL									
PERSONAL (AUTO/OTHER)		29	20.02						
BUSINESS PERSONAL		24	20.00	20.00	20.00	0.02			

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RATIO STUDY BREAKDOWNS										
RATIO STRATIFICATION	RESIDENTIAL IMPROVEMENTS		VACANT LANDS		COMMERCIAL/IND IMPROVEMENTS		AGRICULTURAL		BUSINESS PERSONAL	
	PARCELS	RATIO	PARCELS	RATIO	PARCELS	RATIO	PARCELS	RATIO	PARCELS	RATIO
RATIOS BY CITY										
Mena									24	20.00

RATIO STRATIFICATION	RESIDENTIAL IMPROVEMENTS		VACANT LANDS		COMMERCIAL/IND IMPROVEMENTS		AGRICULTURAL		BUSINESS PERSONAL	
	PARCELS	RATIO	PARCELS	RATIO	PARCELS	RATIO	PARCELS	RATIO	PARCELS	RATIO
RATIOS BY SCHOOL										
Mena									24	20.00